RE: MB Docket No. 04-232: The proposed policy to require retention of all records absolutely places unreasonable financial, physical, time, and labor demands on our station. Requiring to tape all programs between 6am and 10PM every day and to retain 16 hours of programming every day and store them for an undetermined amount of time is overboard! Tape costs, dubbing time, wear and tear on machines and taking time away from employees' regular jobs to operate the station to do this or hire more to accommodate the FCC's record keeping requirement is an unreasonable expectation on broadcasters. There is no legitimate reason to substitute the current FCC practice with a more invasive and burdensome scheme of this FCC proposed policy which in effect will affect broadcasters First Amendment rights. We already have an incentive to voluntarily maintain certain records to protect ourselves. We already maintain a high standard in the market. We routinely refuse to air certain episodes or commercials that we deem not to meet community standards. We are a small standalone station which makes this proposal especially onerous.